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CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being transmitted to the U.S. Patent & Trademark Office in accordance with 37 CFR § 1.8(d) on the date indicated.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: M.K. Carpenter et al.

Filing Date: March 1, 2002

Serial No: 10/087,473

Docket: 090/003c

Title: DIRECT DIFFERENTIATION OF HUMAN

PLURIPOTENT STEM CELLS AND

CHARACTERIZATION OF DIFFERENTIATED CELLS

Art Unit: 1632

Examiner: Thái-An N. Ton, Ph.D.

AMENDMENT AND RESPONSE TO OFFICE ACTION UNDER 37 CFR § 1.111

Commissioner for Patents Alexandria VA 22313

Dear Sir,

This paper is responsive to the most recent Office Action on the merits, dated May 4, 2004, for which a response is due August 4, 2004. Accompanying this response is a Request for a two month time extension. This sets the deadline to October 4, 2004. Accordingly, this paper is timely filed.

Applicant has given careful consideration to the analysis in the Office Action. Please enter the following amendments and remarks.